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3. *Taxable turnover under Madras Act 1 of 1959 to include excise duty.*—Notwithstanding anything contained in the Madras General Sales Tax Act, 1959 (Madras Act I of 1959) and in the Madras General Sales Tax Rules, 1959, clause (*f*) of rule 6 of the said rules shall be deemed to have been omitted during the period commencing on the 1st April 1959 and ending with the 31st March 1966 and for the purposes of the said Act and rules, taxable turnover shall include and shall be deemed always to have included the excise duty, if any, paid by a dealer to the Central Government in respect of the goods sold by him.

4. *Validation of levy and collection of tax.*—Notwithstanding anything contained in any judgment, decree or order of any Court or other authority, any tax levied or collected or purporting to have been levied or collected for the period commencing on the 5th January 1957 and ending with the 31st March 1966, shall, for all purposes, be deemed to be, and to have always been, validity levied to collected in accordance with law as if this Act had been in force at all material times when such tax was levied or collected and accordingly,—

(*a*) all acts, proceedings or things done or taken by any authority or officer or person in connection with the levy or collection of such tax shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law;

(*b*) no suit or other proceeding shall be maintained or continued in any Court for the refund of any tax so paid ; and

(*c*) no Court shall enforce any decree or order directing the refund of any tax so paid.

5. *Repeal.*—The Madras General Sales Tax (Fifth Amendment) Ordinance, 1968 (Madras Ordinance 5 of 1968), is hereby repealed.

## APPENDIX VII.

[*Vide* item III (6) on page 25.]

## L.A. BILL No. 18 OF 1968

(As passed by the Assembly)

*A Bill to provide for the preparation and maintenance of record of tenancy rights in respect of agricultural lands in the State of Tamil Nadu.*

BE it enacted by the Legislature of the State of Tamil Nadu in the Twentieth Year of the Republic of India as follows :—

1. *Short title, extent and commencement.*—(1) This Act may be called the Tamil Nadu Agricultural Lands Record of Tenancy Rights Act, 1969.

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(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force on such date as the Government may, by notification, appoint and different dates may be appointed for different areas in the State.

2. *Definitions*.—In this Act, unless the context otherwise requires,—

(1) " cultivation " means the use of land for the purpose of agriculture or horticulture;

(2) " Government " means the State Government;

(3) " intermediary " means any person, who, not being an owner or a possessory mortgagee, has an interest in land by virtue of a tenancy agreement and is entitled by reason of such interest, to possession thereof but has transferred such possession to others;

(4) " land " means a land used for purposes of agriculture or horticulture, or for purposes ancillary thereto, and includes any building or any waste, vacant or forest land appurtenant thereto and any house site belonging to the landowner and let to the tenant under the same tenancy agreement;

(5) " landowner " means the owner of the land let for cultivation by a tenant and includes the heirs, assignees or legal representatives of such owner or persons deriving rights through him;

(6) " possessory mortgagee " means a mortgagee entitled to the possession of the whole or part of the mortgaged property and to receive the rents and profits accruing from such property or any part of such rents and profits and to appropriate the same in lieu of interest or in payment of the mortgage money or partly in lieu of interest or partly in payment of the mortgage money; and " possessory mortgage " and " possessory mortgagor " shall be construed accordingly;

(7) " record officer " means any officer of the Revenue Department not below the rank of Deputy Tahsildar, authorised by the Government by notification to exercise the powers conferred on, and to discharge the duties imposed upon, the record officer under this Act for such area as may be specified in the notification ;

(8) " tenant "—

(*a*) in relation to any land to which the Madras Cultivating Tenants Protection Act, 1955 (Madras Act XXV of 1955) applies, means a cultivating tenant as defined in clause (*aa*) of section 2 of that Act and includes—

(i) a *mattuvaramdar* referred to in clause (*a*) or clause (*b*) of section 7 of the Tiruchirappalli *Kaiaeruvaram* and *Mattuvaram* Act, 1958 (Madras Act XXXVI of 1958) ; and

(ii) a possessory mortgagor, who, under a tenancy agreement, express or implied, with the possessory mortgagee, contributes his own physical labour or that of any member of his family in the cultivation of the land subject to possessory mortgage ; and

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(*b*) in relation to any land to which the Madras Public Trusts (Regulation of Administration of Agricultural Lands) Act, 1961 (Madras Act 57 of 1961) applies, means a cultivating tenant as defined in clause (5) of section 2 of that Act;

(9) "village" means any local area which is designated as a village in the revenue accounts and for which the revenue accounts are separately maintained by one or more karnams or which is now recognised by the Government or may hereafter be declared by the Government for the purpose of this Act to be a village, and shall include any hamlet or hamlets which may be attached thereto.

3. *Preparation of record of tenancy rights.*— (1) The Government may, by notification, direct the preparation of a record of tenancy rights for such village or villages as may be specified in the notification and such record shall be prepared, maintained and revised in accordance with the provisions of this Act and the rules made thereunder.

(2) The record referred to in sub-section (1) shall contain the following particulars, namely :—

(*a*) the survey number or sub-division number, extent and local name, if any, of the land;

(*b*) the name and address of the landowner ;

(*c*) the name and address of the intermediary, if any ;

(*d*) the name and address of the tenant cultivating the land ; and

(*e*) such other particulars as may be prescribed.

(3) (*a*) As soon as may be, after the publication of a notification under sub-section (1), the record officer shall publish a notice in the village informing the public that a record of tenancy rights is to be prepared for that village, and that the landowner, tenant, or intermediary of every land which has been let for cultivation shall intimate in writing to him of his interest in such land.

(*b*) The notice shall contain such further particulars and shall be published in such manner, as may be prescribed.

(4) On the basis of the intimation given under clause (*a*) of sub-section (3) or on the basis of information obtained by the record officer under section 9 or in such other manner as may be prescribed, the record officer shall, after giving a reasonable opportunity to the parties concerned to make their representations either orally or in writing, prepare a draft record of tenancy rights for the village.

(5) As soon as may be after the completion of the preparation of the draft record of tenancy rights for a village, such draft record shall be published in the District Gazette of the district in which the village is situated and in such other manner as may be prescribed. An extract of the entries in the draft record relating to any survey number or sub-division number of the land shall also be served on the land owner, intermediary, if any, and the tenant concerned.

(6) Any person aggrieved by such draft record either on the ground that the entry in respect of particulars relating to him is incorrect or on the ground that his name or other particulars relating to the land which has been let for cultivation and in which he has interest either as landowner, intermediary or tenant have been omitted to be included in such draft record, may, within such period as may be prescribed make an application to the record officer for the rectification of such entry or for the inclusion of such name or particulars in the draft record of tenancy rights.

(7) An application under sub-section (6) shall contain such particulars as may be prescribed and shall be accompanied by the documents, if any, relied on by the applicant as evidence in support of his claim.

(8) (*a*) Before passing an order on an application under sub-section (6), the record officer shall follow such procedure as may be prescribed and shall also give a reasonable opportunity to the parties concerned to make their representations either orally or in writing. If the record officer decides that any rectification or inclusion should be made, he shall pass an order accordingly.

(*b*) If the record officer decides that there is no case for effecting the rectification or inclusion in the draft record of tenancy rights, he shall reject the application.

(*c*) An order under clause (*a*) or clause (*b*) shall contain the reasons for such order and shall be communicated to the parties concerned in such manner as may be prescribed.

(9) After the disposal of all the applications under sub-section (6) in respect of any village, the record officer shall make necessary alterations in the draft record of tenancy rights in accordance with the orders passed under sub-section (8) and shall prepare the final record of tenancy rights for the village.

(10) As soon as may be, after the completion of the preparation of the final record of tenancy rights for a village such final record shall be published in the *Fort St. George Gazette* and the record so published shall be called the approved record of tenancy rights. The approved record of tenancy rights shall also be published in the District Gazette of the district in which the village is situated and in such other manner as may be prescribed.

4. *Inclusion of lands in the approved record of tenancy rights.*—(1) (*a*) Where subsequent to the publication of the approved record of tenancy rights any land has been let for cultivation, the landowner, intermediary or the tenant having interest in such land shall make an application to the record officer for inclusion of particulars relating to such land in the approved record of tenancy rights.

(*b*) Where any land has been let for cultivation before the publication of the approved record of tenancy rights, but the particulars thereof have not been included in the approved record of tenancy rights for any reason, the landowner, the intermediary or

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the tenant shall make an application to the record officer for inclusion of particulars relating to such land in the approved record of tenancy rights.

(2) An application under sub-section (1) shall contain such particulars as may be prescribed and shall be accompanied by the documents, if any, relied on by the applicant as evidence in support of his claim.

(3) (*a*) Before passing an order on an application under sub-section (1), the record officer shall follow such procedure as may be prescribed and shall also give a reasonable opportunity to the parties concerned to make their representations either orally or in writing. If the record officer decides that the particulars of the land specified in the application should be included in the approved record of tenancy rights he shall pass an order accordingly and shall make the necessary entries in the approved record of tenancy rights.

(*b*) If the record officer decides that there is no case for inclusion of particulars of the land in the approved record of tenancy rights, he shall reject the application.

(*c*) An order under clause (*a*) or clause (*b*) shall contain the reasons for such order and shall be communicated to the parties concerned in such manner as may be prescribed.

5. *Modification of entries in the approved record of tenancy rights.*—(1) Where any person claims that in respect of any land already included in the approved record of tenancy rights any modification is required in respect of the entries in such record either by reason of the death of any person or by reason of the transfer of interest or by reason of any other subsequent change in circumstances he shall make an application to the record officer for the modification of the relevant entries in the approved record of tenancy rights.

(2) An application under sub-section (1) shall contain such particulars as may be prescribed and shall be accompanied by the documents, if any, relied on by the applicant as evidence in support of his claim.

(3) (*a*) Before passing an order on an application under sub-section (1) the record officer shall follow such procedure as may be prescribed and shall also give a reasonable opportunity to the parties concerned to make their representations either or any or in writing If the record officer decides that any modification should be made in respect of the entries in the approved record of tenancy rights he shall pass an order accordingly and shall effect the modification and make such incidental and consequential changes in the approved record of tenancy rights, as appear to him to be necessary, for giving effect to his order.

(*b*) If the record officer decides that there is no case for effecting any modification in the entries in the approved record of tenancy rights he shall reject the application.

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(c) An order under clause (a) or clause (b) shall contain the reasons for such order and shall be communicated to the parties concerned in such manner as may be prescribed.

6. *Appeal.*—Any person aggrieved by an order made under sub-section (8) of section 3, sub-section (3) of section 4 or sub-section (3) of section 5 may within such period as may be prescribed appeal to such authority as may be specified by the Government in this behalf (hereinafter referred to as the appellate authority) and the decision of such authority on such appeal shall, subject to the provisions of section 7, be final.

7. *Revision.*—The District Collector may of his own motion or on the application of a party call for and examine the record of any record officer or appellate authority within his jurisdiction in respect of any proceeding under this Act and pass such orders as he may think fit :

Provided that the District Collector shall not pass any order prejudicial to any party unless he has been given a reasonable opportunity of being heard.

8. *Amendment of approved record of tenancy rights to give effect to the orders under section 6 or section 7.*—Where as a result of an order passed under section 6 or section 7, any change becomes necessary in the approved record of tenancy rights, the appellate authority or the District Collector, as the case may be, shall direct the record officer to amend the approved record of tenancy rights accordingly, and the record officer shall give effect to such direction.

9. *Obligation to furnish information.*—(1) Any person whose rights, or interests are required to be, or have been entered, in a record of tenancy rights under this Act shall be bound on the requisition of the record officer engaged in preparing or revising the record of tenancy rights, to furnish or produce for his inspection within such time as may be specified in such requisition or within such further time not exceeding thirty days as the record officer may in his discretion allow, all such information or documents needed for the correct preparation or revision thereof, as may be within his knowledge or in his possession or power.

(2) The record officer to whom any information is furnished or before whom any document is produced in accordance with a requisition under sub-section (1) shall at once give a writer acknowledgement thereof to the person furnishing or producing the same and shall endorse on any such document a note under his signature stating the fact of its production and the date thereof.

10. *Power to take evidence on oath, etc.*—The record officer or the appellate authority or the District Collector shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (Central Act V of 1908) when trying a suit in respect of the following matters, namely :—

(a) enforcing the attendance of any person and examining him on oath;

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(b) requiring the discovery and production of documents;

(c) receiving evidence on affidavit ;

(d) issuing commissions for the examination of witnesses;
and any proceeding before the record officer or the appellate authority or the District Collector shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purposes of section 196 of the Indian Penal Code (Central Act XLV of 1860).

11. *Penalty for failure to furnish information.*—If any person fails to furnish any information or to produce any document requisitioned under sub-section (1) of section 9 within the time specified in the requisition under that sub-section or within the further time, if any, allowed by the record officer under that sub-section, he shall be punishable with fine, which may extend to two hundred rupees.

12. *Penalty for furnishing false information.*—If any person who is under an obligation to furnish any information under this Act, furnishes any information which he knows, or has reason to believe to be false, he shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to one thousand rupees.

13. *Cognizance of offences.*—(1) No court shall take cognizance of any offence punishable under this Act except on complaint in writing made by an officer authorised in this behalf by the Government.

(2) No court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence punishable under this Act.

14. *Certified copy of record to be annexed to application in certain cases.*—(1) After the date of the publication in the *Fort St. George Gazette* of the approved record of tenancy rights under sub-section (10) of section 3 in respect of any village, every person making an application in pursuance of any of the provisions of the Madras Cultivating Tenants Protection Act, 1955 (Madras Act XXV of 1955), or the Madras Cultivating Tenants (Payment of Fair Rent) Act, 1956 (Madras Act XXIV of 1956), or Chapters III and IV of the Madras Public Trusts (Regulation of Administration of Agricultural Lands) Act, 1961 (Madras Act 57 of 1961) relating to any land in such village shall annex to the application, a certified copy of any entry in the approved record of tenancy rights relevant to such land.

(2) If the applicant fails to comply with the provisions of sub-section (1) for any cause which the officer or authority to whom such application is made deems sufficient, he shall be required to produce such certified copy within a reasonable time to be fixed by such officer or authority and if such certified copy is not so annexed or produced, the application shall be rejected, but the

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rejection shall not of its own force preclude the presentation of a fresh application in respect of the same subject-matter, with a certified copy annexed.

15. *Presumption of correctnesss of entries in the approved record of tenancy rights.*—Any entry in the approved record of tenancy rights shall be presumed to be true and correct until the contrary is proved or a new entry is lawfully substituted therefor.

16. *Inspection and copies.*—Subject to such conditions and to the payment of such fees as may be prescribed, the approved record of tenancy rights shall be open to the inspection of the public at reasonable hours and certified extracts therefrom or certified copies thereof shall be given to all persons applying for the same.

17. *Indemnity.*—(1) No suit, prosecution or other legal proceeding shall lie against the record officer, the appellate authority, the District Collector or other authority for anything which is in good faith done or intended to be done in pursuance of this Act or any rule made thereunder.

(2) No suit or other legal proceeding shall lie against the Government for any damage caused or likely to be caused by virtue of any provision of this Act or by anything which is in good faith done or intended to be done in pursuance of this Act or any rules made thereunder.

18. *Power to make rules.*—(1) The Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) all matters expressly required or allowed by this Act to be prescribed;

(*b*) the manner of preparation, maintenance and revision of the record of tenancy rights;

(*c*) the form in which the record of tenancy rights shall be prepared;

(*d*) the procedure to be followed by the authorities and officers appointed or having jurisdiction under this Act;

(*e*) the time within which appeals and applications for revision may be presented under this Act, in cases for which no specific provision in that behalf has been made herein;

(*f*) the fees to be paid in respect of applications and appeals under this Act; and

(*g*) the manner of communicating to the party concerned every decision or order in any proceeding against which an appeal or revision is provided for by this Act.

(3) All rules made under this Act shall be published in the *Fort St. George Gazette* and unless they are expressed to come into force on a particular day shall come into force on the day on which they are so published.

(4) Every rule made under this Act shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making modification in any such rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however that any such modificaton or annulment shall be without prejudice to the validity of anything previously done under that rule.

19. *Exemption.*—Nothing contained in this Act shall apply to any land owned by the Central Government or any State Government, or any local authority.

*Explanation.*—In this section 'local authority' means,—

(*a*) the Coporation of Madras;

(*b*) any municipal council;

(*c*) any panchayat or panchayat union council constituted or deemed to have been constituted under the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958);

(*d*) any township committee constituted or deemed to have been constituted under any law for the time being in force; and

(*e*) the Madras State Housing Board constituted under the Madras State Housing Board Act, 1961 (Madras Act 17 of 1961).

20. *Act to override contract and other laws, etc.*—The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law, custom, usage or contract.

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